	Adams County	Benton County	Douglas County	Franklin County	Grant County	Okanogan County	Walla Walla County	Yakima County	Washington
Average Income	\$45,074.34	\$66,427.84	\$51,646.81	\$51,120.63	\$49,780.11	\$44,584.06	\$57,684.66	\$48,356.37	\$77,582.72
Average Tax Amount	\$6,400.38	\$10,363.62	\$7,126.01	\$7,990.10	\$6,843.29	\$6,525.49	\$8,690.34	\$7,754.80	\$13,715.57
Average Effective Tax Rate	14.2%	15.6%	13.8%	15.6%	13.8%	14.6%	15.1%	16.04%	17.7%
Filers Claiming Standard Deduction <sup>1</sup>	86.7%	73.2%	78.6%	79.6%	84.1%	93.9%	84.8%	60.8%	69.7%
Filers Claiming Itemized Deduction	13.3%	26.8%	21.4%	20.4%	15.9%	6.1%	15.2%	39.2%	30.3%
Average Amount of Itemized Deductions	\$20,977.48	\$21,592.63	\$20,977.48	\$20,088.04	\$21,356.63	\$21,468.15	\$22,852.28	\$21,327.46	\$25,769.79
Alternative Minimum Tax	.5%	1.1%	.7%	.7%	.8%	.3%	.6%	1.6%	1.9%
Child Tax Credit <sup>2</sup>	28.5%	19.1%	20.4%	27.4%	24.4%	8.3%	10.8%	62.0%	15.4%
Individual Mandate Penalty <sup>3</sup>	4.7%	3.9%	5.0%	4.8%	4.8%	2.3%	2.6%	12.8%	4.0%

- 1. The Tax Cuts and Jobs Act nearly doubles the standard deduction to \$12,000 for individuals and \$24,000 for families, which will allow more filers to take the standard deduction
- 2. The *Tax Cuts and Jobs Act* enhances the Child Tax Credit to \$2,000 per child dependent, including an increase of the refundable portion of the credit to \$1,400 further helping lower income families, and creates a new credit of \$500 for each non-child dependent, providing more tax relief for families who care for loved ones besides their children
- 3. Of the filers that paid the individual mandate penalty, 89% of those taxpayers in WA-04 earned less than \$75,000 annually, disproportionately affecting middle and lower income families